

9 WAGE REPORTING PENALTIES

Accurate and efficient filing of employee wage data is essential for effective administration of the Unemployment Insurance program.

Section 108.205(2) requires that all employers with 100 or more employees file their quarterly wage report using electronic medium prescribed by the Department. Effective with the 1st quarter 2001 report, employers having more than 100 employees are required to file using electronic or magnetic media. In conjunction with this change, a new penalty schedule also takes effect.

Once an employer becomes subject to the reporting requirements under this subsection, the employer shall continue to file its quarterly reports under this subsection unless the department waives that requirement.

Late filing or non-filing of the wage record report results in a penalty. The amount of the penalty is dependent upon the number of employees that should appear on the report, as follows:

Total employees in the Quarter:	Amount of Penalty:
1 – 100	\$25
More than 100	\$75

In addition an employer that is subject to the reporting requirement under 108.205(2) and fails to file its report in a format prescribed under that subsection may be assessed a penalty of \$10.00 for each employee whose information is not reported in a format prescribed under 108.205(2).

Employers are responsible for any penalties which may arise from their or their representatives failure to file timely Wage Reports.